

City of Castroville

2nd Tax Rate Public Hearing

August 26, 2025

Residence Homestead Exemptions

Exemption	Tax Code Section	Taxing Unit	Total or Partial	Mandatory or Local	Amount
General Residence Homestead	11.13(b)	School Districts	Partial	Mandatory	\$ 100,000
General Residence Homestead	11.13(n)	Cities, Counties, School Districts or Special Districts	Partial	Local Option	An amount up to 20% of the property value, but not less than \$ 5,000
Farm-to-Market Roads or Flood Control (if collected)	11.13(a)	Counties	Partial	Mandatory (if collected)	\$ 3,000
Age 65 or Older or Disabled	11.13(c)	School Districts	Partial	Mandatory	\$ 10,000
Age 65 or Older of Disabled	11.13(d)	Cities, Counties, School Districts or Special Districts	Partial	Local Option	An amount adopted by the taxing unit, but no less than \$ 3,000
Disabled Veterans	11.22	Cities, Counties, School Districts & Special Districts	Partial	Mandatory	An amount determined by the percentage of service-connected disability
Disabled Veterans with Homes Donated by Charitable Organizations	11.132	Cities, Counties, School Districts & Special Districts	Partial	Mandatory	An amount determined by the percentage of service-connected disability
100% Disabled Veterans	11.131	Cities, Counties, School Districts & Special Districts	Total	Mandatory	100% of the property value
Surviving Spouse of U.S. Armed Services Member Killed in Action	11.133	Cities, Counties, School Districts & Special Districts	Total	Mandatory	100% of the property value
Surviving Spouse of First Responder Killed or Fatally Injured in the Line of Duty	11.134	Cities, Counties, School Districts & Special Districts	Total	Mandatory	100% of the property value

Medina County 2024

Partial Exemption Totals

Taxing Unit	OA: Over 65	DP: Disabled Person	HS: Homestead Exemption
City of Castroville	\$ 10,000 (Freeze)	\$ 10,000	
City of Devine	\$ 15,000	\$ 15,000	
City of Hondo	\$ 15,000		
City of Lytle	\$ 10,000		
Medina County	\$ 15,000		
Devine ISD	\$ 10,000	\$ 10,000	\$ 100,000
D'Hanis ISD	\$ 10,000	\$ 10,000	\$ 100,000
Hondo ISD	\$ 10,000	\$ 10,000	\$ 100,000
Lytle ISD	\$ 10,000	\$ 10,000	\$ 100,000
Medina Valley ISD	\$ 10,000	\$ 10,000	\$ 100,000
Natalia ISD	\$ 10,000	\$ 10,000	\$ 100,000
Northside ISD	\$ 23,330	\$ 23,330	\$ 100,000
Utopia ISD	\$ 10,000	\$ 10,000	\$ 100,000

Medina County 2024 Partial Exemption Totals

Disabled Veteran Exemptions

Disabled Veteran Exemption	Disability Rating	Exemption Amount Up To
DV1	10 – 29%	\$ 5,000 off the value of the property
DV2	30 – 49%	\$ 7,500 off the value of the property
DV3	50 – 69%	\$ 10,000 off the value of the property
DV4	70 – 100%	\$ 12,000 off the value of the property
DVHS	100% unemployable	100%

Medina County Appraisal District

Taxable Value – Average Home Value

City	2020	2021	2022	2023	2024
City of Castroville	\$ 203,192	\$ 222,940	\$ 247,717	\$ 276,064	\$ 300,405
City of Devine	\$ 108,733	\$ 120,618	\$ 136,650	\$ 153,942	\$ 170,364
City of Hondo	\$ 114,065	\$ 127,681	\$ 143,944	\$ 162,139	\$ 178,551
City of La Coste	\$ 89,938	\$ 101,263	\$ 111,218	\$ 120,831	\$ 135,806
City of Natalia	\$ 63,582	\$ 70,878	\$ 83,714	\$ 102,641	\$ 117,153

2024 Tax Rates

Taxing Entity	M&O	I&S	Total
Medina Valley ISD	0.6669	0.5000	1.1669
City of Castroville	0.3487	0.1746	0.5233
City of La Coste	0.5800	0.00	0.5800
Hondo ISD	0.6669	0.2600	.9269
City of Hondo	0.3170	0.1630	0.4800
Devine ISD	0.6969	0.2400	.9369
City of Devine	0.4864	0.1036	0.5900
D'Hanis ISD	0.8019	0.1196	.9215
Natalia ISD	0.7552	0.3995	1.1547
City of Natalia	0.4777	0.00	0.4777
Northside ISD	0.6694	0.3355	1.0049
Lytle ISD	0.7552	0.4347	1.1899
City of Lytle	0.3268	0.0714	0.3983

City of Castroville Tax Rate History

Tax Year	M&O	I&S	Total Rate
2024	\$ 0.3487	\$ 0.1746	\$ 0.5233
2023	\$ 0.3680	\$ 0.1553	\$ 0.5233
2022	\$ 0.3970	\$ 0.1263	\$ 0.5233
2021	\$ 0.4385	\$ 0.0848	\$ 0.5233
2020	\$ 0.463333	\$ 0.031845	\$ 0.495178

Calculation Tax Rates

No-New-Revenue Tax Rate (Effective Tax Rate)	\$.5286
Voter-Approval Tax Rate (Rollback Rate)	\$.5982
De Minimis Rate	\$.6289
* Source: 2025 Tax Rate Calculation Worksheet	

The No-New Revenue Tax Rate (NNR) enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The Voter-Approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into separate rates: Maintenance and Operations Tax Rate and Debt Rate

The de minimis rate is the rate equal to the sum of the no-new revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.

Proposed Tax Rate

	Current Tax Rate (24/25)	Proposed Tax Rate (25/26) MIN	Voter Approval Rate (25/26)MAX
Maintenance & Operations	\$ 0.3487	\$.4015	\$.4764
Interest & Sinking (Debt Service)	<u>\$ 0.1746</u>	<u>\$.1218</u>	<u>\$.1218</u>
Total Tax Rate	\$ 0.5233	\$ 0.5233	\$ 0.5982

Voter Approval Rate = \$135,502 in additional revenue

Tax Rate Options

	Rate with New Debt Issuance \$3.5 million	No New Revenue Tax Rate	Voter Approval Rate (25/26)MAX with additional debt issuance \$3.5 million
Maintenance & Operations	\$ 0.3333	\$.4068	\$.4603
Interest & Sinking (Debt Service)	<u>\$ 0.1900</u>	<u>\$.1218</u>	<u>\$.1900</u>
Total Tax Rate	\$ 0.5233	\$ 0.5286	\$ 0.6503

Calculating Your Tax Rate

$$\text{Taxable Value} \times \text{Tax Rate} / 100 = \text{Property Tax Due}$$

	Average Taxable Value	Tax Rate	City Property Tax Due
Option 1	\$ 300,405	\$.5233	\$ 1,572.01
Option 2 New Debt	\$ 300,405	\$.5233	\$ 1,572.01
Option 3 (VAR)	\$ 300,405	\$.5982	\$ 1,797.02

The Taxable Value does not include any exemptions.

Upcoming Important Dates

- September 9th – City Council Meeting & Budget Public Hearing #2
 - Budget Adoption
 - Tax Rate Adoption

- September 23rd – City Council Meeting
 - Adopt Comprehensive Fee Schedule
 - Adopt Investment Policy
 - Adopt Financial Policy